

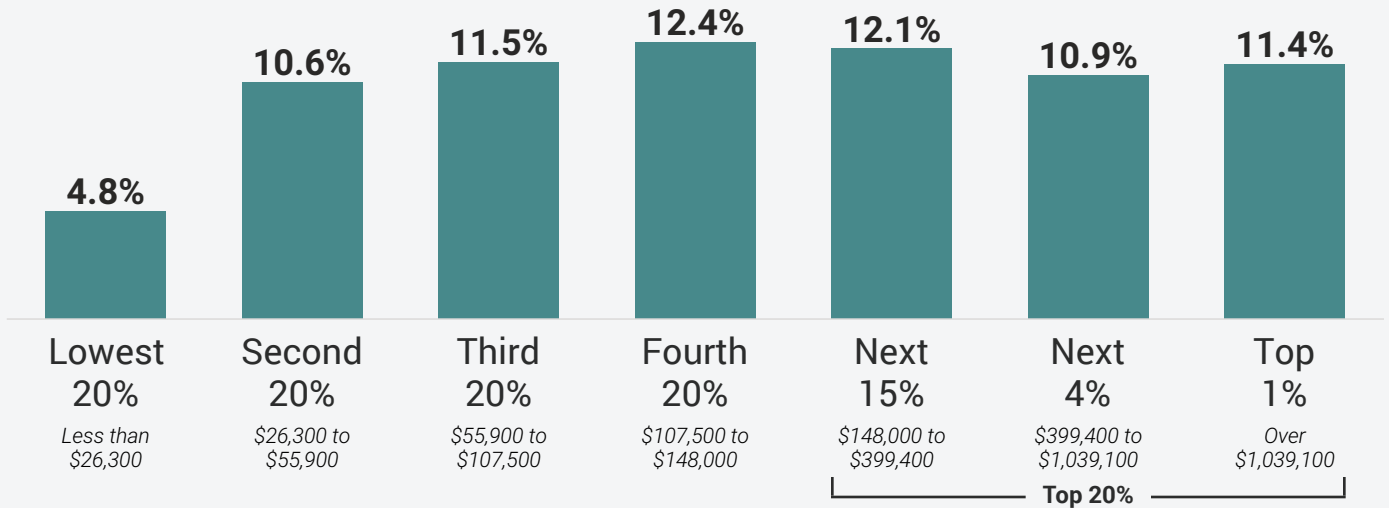


# District of Columbia

## State and local tax shares of family income

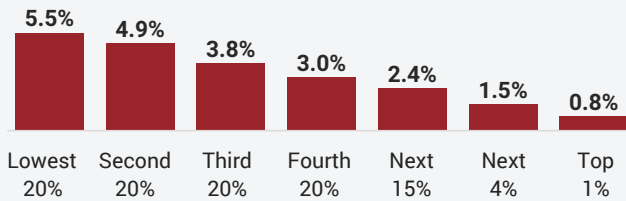
### Total Taxes

Share of family income



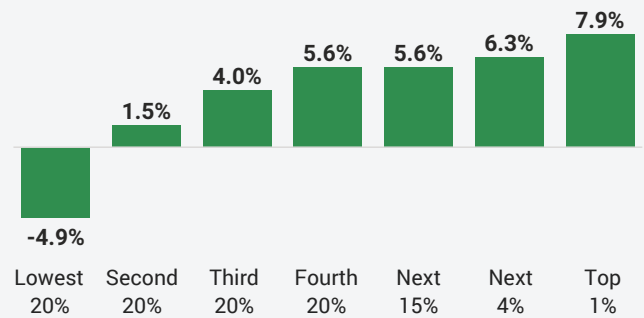
### Sales & Excise Taxes

Share of family income



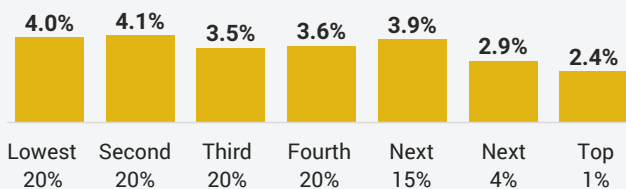
### Personal Income Taxes

Share of family income



### Property Taxes

Share of family income








Note: All figures and charts show 2024 tax law in the District of Columbia, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly 100 percent of DC's tax revenue. These figures depict the District's EITC for workers with children at its 2024 level of 70 percent of federal. The credit will increase to 100 percent over the next two years. As seen in Appendix E, this will decrease overall tax rates on the bottom two income groups by 2.0 and 0.4 percentage points, respectively.

# District of Columbia

State and local tax (cont.)

Individual figures may not sum to totals due to rounding.

Top 20%

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$26,300	\$26,300 to \$55,900	\$55,900 to \$107,500	\$107,500 to \$148,000	\$148,000 to \$399,400	\$399,400 to \$1,039,100	Over \$1,039,100
Average Income in Group	\$14,400	\$40,100	\$77,900	\$131,400	\$229,900	\$605,300	\$3,198,500
 <b>Sales &amp; Excise Taxes</b>	<b>5.5%</b>	<b>4.9%</b>	<b>3.8%</b>	<b>3.0%</b>	<b>2.4%</b>	<b>1.5%</b>	<b>0.8%</b>
General Sales—Individuals	3.3%	3.1%	2.3%	1.8%	1.3%	0.7%	0.2%
Other Sales & Excise—Ind.	0.9%	0.6%	0.5%	0.4%	0.3%	0.2%	0.0%
Sales & Excise—Business	1.2%	1.2%	1.0%	0.9%	0.8%	0.6%	0.6%
 <b>Property Taxes</b>	<b>4.0%</b>	<b>4.1%</b>	<b>3.5%</b>	<b>3.6%</b>	<b>3.9%</b>	<b>2.9%</b>	<b>2.4%</b>
Home, Rent, Car—Individuals	2.8%	2.8%	2.4%	2.5%	2.7%	1.7%	0.7%
Other Property Taxes	1.2%	1.2%	1.1%	1.1%	1.2%	1.2%	1.8%
 <b>Income Taxes</b>	<b>-4.9%</b>	<b>1.5%</b>	<b>4.0%</b>	<b>5.7%</b>	<b>5.7%</b>	<b>6.4%</b>	<b>8.1%</b>
Personal Income Taxes	-4.9%	1.5%	4.0%	5.6%	5.6%	6.3%	7.9%
Corporate Income Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
 <b>Other Taxes</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>
 <b>TOTAL TAXES</b>	<b>4.8%</b>	<b>10.6%</b>	<b>11.5%</b>	<b>12.4%</b>	<b>12.1%</b>	<b>10.9%</b>	<b>11.4%</b>

## ITEP Tax Inequality Index

The District of Columbia has a hybrid system that is progressive through some parts of the income distribution and regressive through other parts. On balance, the overall system tilts slightly progressive according to ITEP's Tax Inequality Index because low-income families face meaningfully lower rates than other groups. The highest earners, however, pay rates that are lower than those faced by some middle-income families. **The District of Columbia ranks 51st on the Index**, meaning that no state has a more progressive system. (See Appendix B for state-by-state rankings and the report methodology for additional detail.)

## Tax features driving the data in District of Columbia

